

**City of Sunnyvale**  
**Program Performance Budget**

**Program 745 - Internal Audits**

**Program Performance Statement**

Conduct internal audits to ensure the honesty, integrity, efficiency, and effectiveness of City programs, processes, and procedures, by:

- Establishing an annual audit schedule using both a risk assessment evaluation tool and criteria to audit not less than 12.5% of the total budgeted amount for all programs,
- Conducting performance audits to validate program results and improve the effectiveness of City operations and performance reporting systems,
- Assisting departments to implement audit recommendations, and
- Providing ad hoc technical assistance in the areas of performance measurement and operational procedures.

**Notes**

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**Program Measures**

**Quality**

\* Performance audit recommendations are approved for implementation by City Council.

**- Percent of Recommendations Approved**

- Total Number of Recommendations Made

\* On a scale of 1-5, customers rate their satisfaction with performance measurement technical support service rendered at 3 or higher.

**- Average Survey Score**

**Productivity**

\* A number of Programs or Service Delivery Plans representing not less than 12.5% of the budgeted amount for all programs shall undergo performance auditing each year.

**- Percent of Budget Audited**

- Running Annual Average

- Total City-Wide Operating Budget

**Financial**

\* Actual total expenditures for Internal Audits will not exceed planned program expenditures.

**- Total Program Expenditures**

<b>Priority</b>	<b>2006/2007 Proposed</b>	<b>2007/2008 Proposed</b>
I	<b>80.00%</b> 200.00	<b>80.00%</b> 200.00
D	<b>3.00</b>	<b>3.00</b>
C	<b>9.70%</b> 16.90% \$275,346,806.27	<b>8.40%</b> 16.90% \$279,955,916.66
C	<b>\$277,296.51</b>	<b>\$287,042.30</b>

**Priority Legend**

M: Mandatory

C: Council Highest Priority

I: Important

D: Desirable

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**Service Delivery Plan 74501 - Performance Auditing**

Conduct performance audits to help the City accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of City operations and performance reporting systems, by:

- Evaluating whether program objectives were achieved,
- Ensuring work processes and performance reporting procedures are efficient and effective while in compliance with all applicable policies and standards,
- Ensuring reported results are true and accurate by reconciling results back to source documentation, and
- Ensuring audit recommendations are implemented by performing follow-up performance audits and providing technical assistance to the departments/programs when needed.

**Notes**

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**Service Delivery Plan 74501 - Performance Auditing**

	<b>2006/2007 Proposed</b>	<b>2007/2008 Proposed</b>
<b>Activity 745100 - Conduct Initial Performance Audit</b>		
Product: An Initial Audit Conducted		
Costs:	\$167,827.10	\$173,757.18
Products:	4.00	4.00
Work Hours:	2,025.00	2,025.00
Product Cost:	\$41,956.78	\$43,439.30
Work Hours/Product:	506.25	506.25
<b>Activity 745110 - Conduct Follow-Up Performance Audit</b>		
Product: A Follow-Up Audit Conducted		
Costs:	\$27,478.67	\$28,448.85
Products:	3.00	3.00
Work Hours:	350.00	350.00
Product Cost:	\$9,159.56	\$9,482.95
Work Hours/Product:	116.67	116.67
<b>Activity 745120 - Performance Audit Implementation Assistance</b>		
Product: A Program Assisted		
Costs:	\$24,007.11	\$24,854.37
Products:	5.00	5.00
Work Hours:	300.00	300.00
Product Cost:	\$4,801.42	\$4,970.87
Work Hours/Product:	60.00	60.00
<b>Totals for Service Delivery Plan 74501 - Performance Auditing</b>		
<b>Costs:</b>	<b>\$219,312.88</b>	<b>\$227,060.40</b>
<b>Hours:</b>	<b>2,675.00</b>	<b>2,675.00</b>

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**Service Delivery Plan 74502 - Performance Measurement Technical Assistance**

Providing ad hoc analytical support and technical assistance in the areas of performance measurement and operational procedures, by:

- Providing analysis and recommendations in the area of performance measurement, and
- Assisting departments to improve operational procedures.

**Notes**

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**Service Delivery Plan 74502 - Performance Measurement Technical Assistance**

	<b>2006/2007 Proposed</b>	<b>2007/2008 Proposed</b>
<b>Activity 745200 - Technical Assistance</b>		
Product: A Request Completed		
Costs:	\$12,533.16	\$12,975.12
Products:	50.00	50.00
Work Hours:	150.00	150.00
Product Cost:	\$250.66	\$259.50
Work Hours/Product:	3.00	3.00
<b>Totals for Service Delivery Plan 74502 - Performance Measurement Technical Assistance</b>		
<b>Costs:</b>	<b>\$12,533.16</b>	<b>\$12,975.12</b>
<b>Hours:</b>	<b>150.00</b>	<b>150.00</b>

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**Program 745 - Internal Audits**

**Service Delivery Plan 74503 - Management and Support Services**

Support the operation of the internal audit program, by:

- Managing the program budget, staffing, and any personnel related matters,
- Supporting City-wide projects that promote interdepartmental communication and teambuilding,
- Enhancing technical skills and providing opportunities for professional development for Internal Audit staff, and
- Providing administrative support to the program.

**Notes**

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**Program 745 - Internal Audits**

**Service Delivery Plan 74503 - Management and Support Services**

	<u>2006/2007</u> <u>Proposed</u>	<u>2007/2008</u> <u>Proposed</u>
<b>Activity 745300 - Management and Supervisory Services</b>		
Product: A Work Hour		
Costs:	\$22,167.94	\$22,948.82
Products:	252.00	252.00
Work Hours:	252.00	252.00
Product Cost:	\$87.97	\$91.07
Work Hours/Product:	1.00	1.00
<b>Activity 745310 - Staff Training and Development</b>		
Product: A Training Hour		
Costs:	\$6,156.26	\$6,341.51
Products:	50.00	50.00
Work Hours:	50.00	50.00
Product Cost:	\$123.13	\$126.83
Work Hours/Product:	1.00	1.00
<b>Activity 745320 - City-Wide Project Assignments</b>		
Product: An Assignment		
Costs:	\$6,507.81	\$6,737.42
Products:	4.00	4.00
Work Hours:	80.00	80.00
Product Cost:	\$1,626.95	\$1,684.36
Work Hours/Product:	20.00	20.00

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**Service Delivery Plan 74503 - Management and Support Services**

	<b>2006/2007 Proposed</b>	<b>2007/2008 Proposed</b>
<b>Activity 745330 - Administrative Support</b>		
Product: A Work Hour		
Costs:	\$10,618.46	\$10,979.03
Products:	118.00	118.00
Work Hours:	118.00	118.00
Product Cost:	\$89.99	\$93.04
Work Hours/Product:	1.00	1.00
<b>Totals for Service Delivery Plan 74503 - Management and Support Services</b>		
<b>Costs:</b>	<b>\$45,450.47</b>	<b>\$47,006.78</b>
<b>Hours:</b>	<b>500.00</b>	<b>500.00</b>
<b>Totals for Program 745</b>	<b>\$277,296.51</b>	<b>\$287,042.30</b>
	<b>3,325.00</b>	<b>3,325.00</b>

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